



Korn Rosenbaum LLP  
Certified Public Accountants  
26 Firemens Memorial Drive  
Suite 110  
Pomona, New York 10970  
Telephone: 845-354-4646  
Fax: 845-354-6705  
website: [www.krpj.com](http://www.krpj.com)  
email: [info@krpj.com](mailto:info@krpj.com)

David W. Wemmer, CPA  
Kathleen M. Haubner, CPA  
Murray L. Korn, CPA  
(1924 - 2007)  
Irwin I. Rosenbaum, CPA  
(1926 - 2009)  
William S. Phillips, CPA  
Thomas F. Jauntig, Jr. CPA

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

Village of Irvington  
Board of Trustees  
Irvington, New York 10533

We have performed the procedures enumerated below, which were agreed to by the Village of Irvington, solely to assist you with respect to the water meter reading procedures of the Water Department of the Village of Irvington. The Village of Irvington's management is responsible for the company's water reading procedures and the accompanying accounting procedures and records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as followed:

Sample Selection and Meter Reading Procedures:

Utilizing the Village's water billing records, we chose an initial random sample of Water customers approximating 5% of total customers and in addition, we chose an additional targeted sample of 15 customers whose residence/business is adjacent to a customer in the random sample. At the request of Village officials an additional 5 customers were added to the sample, chosen by the Village, representing customers that had had specific issues with water billing. The purpose of our sampling was to choose a sample that reflected the types of Village water customers (residential and commercial). In addition, the size of the sample was chosen to be of sufficient size to provide reasonable expectation of detecting any possible errors in the meter reading process. Choosing a sample of an additional 15 locations adjacent to another tested customer was to test that the ARB reading did not inadvertently read the adjacent property.



Our initial random sample resulted in 102 water customers, including the additional targeted sample of 15 adjacent buildings and the additional 5 Village identified customers. The Village Clerk sent letters to all customers selected, stating the purpose of the meter reading and, offering a variety of dates and times, requested that the customer contact the Village to schedule a meter reading. After follow-up letters and telephone calls, made by Village staff, the final test sample consisted of 72 customers, including 11 adjacent residence/businesses. Village officials prepared an appointment schedule of residences and businesses to be visited by auditors from our office and a Village Water Department employee.

Accordingly, during the period of June 11, 2014 to June 19, 2014, visits were made to each of the final selected locations, by our auditors and a Village Water Department official, at which the following procedures were performed:

1. Procedure:

We observed the remote reading of the meter by use of the ARB receiver from the exterior of the residence/business. We recorded the result of the remote reading and then verified that the reading is accurate by direct examination of the display on the physical meter at the location. For locations that did not have ARB transmitter type readers we recorded the actual meter reading, pipe size, meter size and serial number for purposes of the other tests.

Findings: There were no discrepancies found in our sample between the remote reading and the actual meter reading.

2. Procedure:

We recorded the serial numbers of the actual water meter and the ARB numbers shown on the transmitter. These numbers were then compared to the serial numbers and ARB numbers in the Village Hall's customer records ascertaining that the meter corresponds with information in the billing records.

Findings: There were no discrepancies with the ARB numbers. There were 13 meter serial numbers that did not match the billing records. There were also 15 instances in which, due to the positioning of the water meter, the serial numbers were inaccessible and, therefore, not recorded.



It should be noted that the serial numbers of the water meters have no significance in the identification of the location or in the billing process, but merely identify the particular meter installed. The significant factors in determining that the proper bill was issued to the correct customer were the name and address of the customer and that the ARB number in the customer's profile matched that of the transmitter attached to the water meter at the customer's location. We ascertained that the name, address and ARB numbers in the billing records matched those at the locations tested and detected no discrepancies.

3. Procedure:

Verify that the pipe size corresponds with the meter size.

Findings: There were no discrepancies in pipe size and meter size with the exception of one residential location that had a 5/8" pipe to which was attached a 3/4" meter head.

4. Procedure:

We compared the meter readings obtained in the field with the last meter reading recorded in the billing records of the Village.

Findings: With the exception of estimated meter readings, all readings made in the field were reasonable with the previously recorded reading.

5. Procedure:

We noted the units of measurement (cubic feet or gallons) indicated on the water meter at the locations visited and compared to the units used in the billing process.

Findings: We noted no discrepancies in the measurement units used in preparing water bills.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



This report is intended solely for the information and use of the Village of Irvington and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in cursive script that reads 'Korn Rosenbaum LLP'.

Korn Rosenbaum LLP  
Pomona, New York 10970

October 24, 2014